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Our Case No. 9281-4138 Client Reference No. N US 01701 OR enter -//-

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Ooshima et al.

Serial No. 09/885,871

Filing Date: June 20, 2001

For: "S

"Spin-Valve Type Thin Film Magnetic Element"

Examiner: Julie A. Watko

Group Art Unit: 2652

RESPONSE TO OFFICE ACTION OF MAY 11, 2004

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313 - 1450

Dear Sir:

This is in Response to the Patent Office Action, mailed May 11, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of claims 1-3, 5, 6 and 8-19 in view of the following claim amendments and remarks.